



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Cathy Kalmbach **Phone #:** (406) 635-5533

(Signature)

(Date)

Chair, Board of Trustees: Brian Morast

(Signature)

(Date)

County Superintendant Jamie Smith

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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0726 Terry K-12 Schools

Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|----------------|---------|
| 008 | Title I - Schoolwide | FEDERAL | | Federal |
| 009 | Title I - Schoolwide | FEDERAL | | Federal |
| 021 | Miscellaneous Federal Grant thru OPI | FEDERAL | | unknown |
| 024 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | S358A142662 | 84.358A |
| 027 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | S358A152662 | 84.358A |
| 028 | Misc Federal Grant from other State Agency | FEDERAL | 1602MOST0312 | unknown |
| 030 | ALREADY EXISTING | LOCAL | LOCAL | LOCAL |
| 034 | Local Miscellaneous | LOCAL | | |
| 077 | Vo Ed Carl Perkins Basic Grant | FEDERAL | 4007268108BG | 84.048A |
| 116 | School Food Summer Program | FEDERAL | | 10.559 |
| 117 | Summer Food Summer Program | FEDERAL | | 10.559 |
| 176 | 21st Century Community Learning | FEDERAL | 40-0726-1716 | 84.287 |
| 329 | Miscellaneous State Grant | STATE | | State |
| 333 | Miscellaneous Local Grant | LOCAL | | |
| 365 | State OTO Indian Education for All | STATE | UNKNOWN | state |
| 367 | State OTO FullTime Kindergarten Startup | STATE | NA | state |
| 368 | DATA SYSTEMS REIMBURSEMENT OTO | STATE | NA | |
| 390 | Vo Ed Family & Consumer Science | STATE | UNKNOWN | State |
| 391 | Vo Ed Tech Ed/Industrial Arts | STATE | UNKNOWN | State |
| 392 | Vo Ed Business/Marketing | STATE | UNKNOWN | State |
| 465 | Title I Academic Achievement Award | FEDERAL | N/A | 84.010 |

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40 Prairie County

0726 Terry K-12 Schools

Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 160,769.00 | 49,320.85 | 91,708.53 | 1,086.65 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 6,943.60 | 848.62 | 424.20 | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 167,712.60 | 50,169.47 | 92,132.73 | 1,086.65 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 6,943.60 | 848.62 | 424.20 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 11,194.72 | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 149,574.28 | 49,320.85 | 91,708.53 | 1,086.65 |
| 52 | TOTAL FUND BALANCE/EQUITY | 160,769.00 | 49,320.85 | 91,708.53 | 1,086.65 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 167,712.60 | 50,169.47 | 92,132.73 | 1,086.65 |

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40 Prairie County

0726 Terry K-12 Schools

Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
| | | (13) | (14) | (15) | (17) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 2,491.27 | 62,713.55 | | 3,906.74 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 56,098.03 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 2,491.27 | 62,713.55 | 56,098.03 | 3,906.74 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | 22,216.04 | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | 22,216.04 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | 5,344.06 | |
| 48 | Fund Balance for Budget | 2,491.27 | 62,713.55 | 28,537.93 | 3,906.74 |
| 52 | TOTAL FUND BALANCE/EQUITY | 2,491.27 | 62,713.55 | 33,881.99 | 3,906.74 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 2,491.27 | 62,713.55 | 56,098.03 | 3,906.74 |

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40 Prairie County

0726 Terry K-12 Schools

Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 4,607.26 | | 9,646.82 | 10,737.45 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 4,607.26 | | 9,646.82 | 10,737.45 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 4,607.26 | | 9,646.82 | 10,737.45 |
| 52 | TOTAL FUND BALANCE/EQUITY | 4,607.26 | | 9,646.82 | 10,737.45 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 4,607.26 | | 9,646.82 | 10,737.45 |

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40 Prairie County

0726 Terry K-12 Schools

Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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0726 Terry K-12 Schools

Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 13,870.17 | 127,238.30 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 265.49 | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | 22,216.04 | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 14,135.66 | 149,454.34 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 265.49 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 13,870.17 | 149,454.34 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 13,870.17 | 149,454.34 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 14,135.66 | 149,454.34 | | |

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0726 Terry K-12 Schools

Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 4,608.28 | 143,992.03 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 4,608.28 | 143,992.03 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 4,608.28 | 143,992.03 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 4,608.28 | 143,992.03 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 4,608.28 | 143,992.03 | | |

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0726 Terry K-12 Schools

Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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FY2015-16

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0726 Terry K-12 Schools

Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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0726 Terry K-12 Schools

Balance Sheet

| | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 113,325.19 | | 68,739.88 | 45,925.58 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 113,325.19 | | 68,739.88 | 45,925.58 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 113,325.19 | | 68,739.88 | 45,925.58 |
| 52 | TOTAL FUND BALANCE/EQUITY | 113,325.19 | | 68,739.88 | 45,925.58 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 113,325.19 | | 68,739.88 | 45,925.58 |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 299,830.87 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 299,830.87 | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | 299,830.87 | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | 299,830.87 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 299,830.87 | | |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Balance Sheet

| | Agency - E | Cafeteria/Flex Plan Fund | | |
|---|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | |
| 01 Cash & Investments (101-119) Less Warrants Payable (620) | | 2,945.10 | | |
| 04 Receivables from Other Funds (160-179) | | | | |
| 05 Due From Other Governments (180) | | | | |
| 06 Other Current Assets (190-210) | | | | |
| 20 TOTAL ASSETS AND OTHER DEBITS | | 2,945.10 | | |
| LIABILITIES | | | | |
| 22 Payable to Other Funds (601-606) | | | | |
| 23 Due to Other Governments (611) | | | | |
| 24 Warrants Payable (620) | | | | |
| 25 Other Current Liabilities (621-679) | | 2,945.10 | | |
| 35 TOTAL LIABILITIES | | 2,945.10 | | |
| FUND BALANCE/EQUITY | | | | |
| 52 TOTAL FUND BALANCE/EQUITY | | | | |
| 53 TOTAL LIABILITIES AND FUND BALANCE | | 2,945.10 | | |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 01 |
|--|---|---------------------|---------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| 1110 | District Tax Levy | 439,819.84 | 507,984.88 |
| 1112 | District Levy - Personal Property | 13,601.42 | 12,388.92 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 2,393.24 | 3,014.63 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 17,682.86 | 6,348.42 |
| 1190 | Penalties and Interest on Taxes | 553.13 | 603.12 |
| 1320 | Tuition from Schl Dists Within State | 3,359.00 | 0.00 |
| 1510 | Interest Earnings | 881.72 | 1,153.06 |
| 1900 | Other Revenue from Local Sources | 0.00 | 2.30 |
| 3110 | Direct State Aid | 604,110.40 | 636,365.65 |
| 3111 | Quality Educator | 57,250.44 | 57,901.80 |
| 3112 | At Risk Student | 6,493.83 | 6,480.66 |
| 3113 | Indian Education For All | 3,223.20 | 3,403.44 |
| 3114 | American Indian Achievement Gap | 1,400.00 | 1,845.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 26,496.81 | 31,739.77 |
| 3116 | Data For Achievement | 2,370.00 | 3,260.00 |
| 3117 | State Tuition for State Placement | 3,470.23 | 0.00 |
| 3118 | Natural Resource Development | 4,304.99 | 7,144.22 |
| 3120 | State Guaranteed Tax Base Aid | 97,082.99 | 121,875.30 |
| 3444 | State School Block Grant | 154,975.94 | 154,975.94 |
| 3445 | State Combined Fund School Block Grant | 11,219.02 | 11,219.02 |
| 3446 | SB96 Block Grant Reimbursement | 12,281.57 | 0.00 |
| 3447 | SB96 Combined Block Grant Reimbursement | 993.32 | 0.00 |
| 3460 | Montana Oil and Gas Tax | 40,099.77 | 10,310.72 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 1,504,063.72 | 1,578,016.85 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|---------|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 489,242.80 | 542,279.80 |
| | | | 2XX Personal Services - Employee Benefits | 95,050.63 | 94,409.47 |
| | | | 3XX Purchased Professional and Technical Services | 14,033.43 | 7,378.14 |
| | | | 4XX Purchased Property Services | 7,568.17 | 6,988.57 |
| | | | 5XX Other Purchased Services | 1,261.20 | 24.09 |
| | | | 6XX Supplies and Materials | 63,949.61 | 45,975.44 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | 37,123.21 | 39,116.40 |
| | | | 2XX Personal Services - Employee Benefits | 6,539.06 | 1,980.02 |

Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|--|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 5XX Other Purchased Services | 221.72 | 280.96 |
| | | | 6XX Supplies and Materials | 748.77 | 200.27 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 5XX Other Purchased Services | 917.51 | 1,379.51 |
| | | | 6XX Supplies and Materials | 1,278.06 | 719.30 |
| | | 222X Educational Media Services | | | |
| | | | 1XX Personal Services - Salaries | 9,105.26 | 14,784.12 |
| | | | 2XX Personal Services - Employee Benefits | 1,047.62 | 1,484.61 |
| | | | 6XX Supplies and Materials | 9,619.81 | 6,953.06 |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 103,695.42 | 100,101.74 |
| | | | 2XX Personal Services - Employee Benefits | 1,867.69 | 19,827.83 |
| | | | 3XX Purchased Professional and Technical Services | 20,071.70 | 24,705.88 |
| | | | 4XX Purchased Property Services | 1,909.09 | 1,362.99 |
| | | | 5XX Other Purchased Services | 37,533.61 | 44,449.31 |
| | | | 6XX Supplies and Materials | 1,222.31 | 5,036.75 |
| | | | 810 Dues and Fees | 5,298.92 | 9,522.71 |
| | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 34,245.73 | 38,955.19 |
| | | | 2XX Personal Services - Employee Benefits | 132.29 | 201.82 |
| | | | 3XX Purchased Professional and Technical Services | 4,745.00 | 0.00 |
| | | | 5XX Other Purchased Services | 337.80 | 390.98 |
| | | | 6XX Supplies and Materials | 1,502.87 | 2,004.78 |
| | | | 810 Dues and Fees | 150.00 | 325.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 1XX Personal Services - Salaries | 91,114.42 | 93,495.43 |
| | | | 2XX Personal Services - Employee Benefits | 5,454.00 | 16,646.53 |
| | | | 3XX Purchased Professional and Technical Services | 2,618.66 | 2,750.59 |
| | | | 4XX Purchased Property Services | 54,369.86 | 43,019.97 |
| | | | 5XX Other Purchased Services | 562.15 | 0.00 |
| | | | 6XX Supplies and Materials | 41,936.21 | 45,121.44 |
| | | | 810 Dues and Fees | 0.00 | 60.00 |
| | | | 8XX Other Expenditures | 6,291.20 | 2,961.00 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 53,179.89 | 47,766.39 |
| | | | 2XX Personal Services - Employee Benefits | 12,570.29 | 11,895.22 |
| | | | 3XX Purchased Professional and Technical Services | 527.16 | 362.18 |
| | | | 4XX Purchased Property Services | 0.00 | 296.47 |
| | | | 5XX Other Purchased Services | 385.37 | 0.00 |
| | | | 6XX Supplies and Materials | 1,812.03 | 1,161.13 |

Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|--|------------|-------------|--|---------------------|---------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 221X | Improvement of Instruction Services | | |
| | | 5XX | Other Purchased Services | 169.94 | 496.00 |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | |
| | | 920 | Resources Transferred to Other School Districts or Cooperatives | 3,176.56 | 3,946.40 |
| | 365 | | Indian Education for All - OTO & Ongoing | | |
| | | 1XXX | Instruction | | |
| | | 3XX | Purchased Professional and Technical Services | 1,218.00 | 996.00 |
| | | 5XX | Other Purchased Services | 439.13 | 0.00 |
| | | 6XX | Supplies and Materials | 30.50 | 0.00 |
| | 390 | | State Career & Technical Ed Entitlement - Undistributed | | |
| | | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 82,257.86 | 76,253.19 |
| | | 2XX | Personal Services - Employee Benefits | 20,289.50 | 13,620.88 |
| | | 4XX | Purchased Property Services | 1,200.45 | 300.00 |
| | | 6XX | Supplies and Materials | 8,222.95 | 6,192.20 |
| | 710 | | School Sponsored Extracurricular Activities | | |
| | | 34XX | Extracurricular - Activities | | |
| | | 1XX | Personal Services - Salaries | 9,764.81 | 8,901.02 |
| | | 2XX | Personal Services - Employee Benefits | 193.37 | 192.45 |
| | | 5XX | Other Purchased Services | 5,304.34 | 7,553.57 |
| | | 6XX | Supplies and Materials | 404.46 | 0.00 |
| | | 810 | Dues and Fees | 495.00 | 1,568.70 |
| | | 8XX | Other Expenditures | 769.00 | 504.00 |
| | 720 | | School Sponsored Athletics | | |
| | | 35XX | Extracurricular - Athletics | | |
| | | 1XX | Personal Services - Salaries | 34,058.36 | 35,142.87 |
| | | 2XX | Personal Services - Employee Benefits | 408.28 | 398.28 |
| | | 3XX | Purchased Professional and Technical Services | 400.00 | 0.00 |
| | | 5XX | Other Purchased Services | 7,275.01 | 10,168.55 |
| | | 6XX | Supplies and Materials | 6,369.46 | 9,853.61 |
| | | 810 | Dues and Fees | 50.00 | 2,050.00 |
| | 910 | | Food Services | | |
| | | 31XX | Food Services | | |
| | | 1XX | Personal Services - Salaries | 30,003.85 | 27,923.72 |
| | | 2XX | Personal Services - Employee Benefits | 1,675.17 | 2,750.72 |
| | | 6XX | Supplies and Materials | 0.00 | 2,458.98 |
| | 999 | | Undistributed | | |
| | | 61XX | Operating Transfers to Other Funds | | |
| | | 910 | Operating Transfers to Other Funds | 12,558.33 | 10,816.40 |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | |
| | | 920 | Resources Transferred to Other School Districts or Cooperatives | 34,998.38 | 74,134.48 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,482,973.24</u> | <u>1,572,597.11</u> |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule Of Changes Worksheet

Fund Code 01

| | | | | | | |
|--|-----------|----------------|--------|------|--------------|-----|
| Beginning Fund Balance | | | | | 144,903.80 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,578,016.85 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,572,597.11 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 11,194.72 | Less Last Year | 749.26 | (4b) | 10,445.46 | |
| | | | | | 10,445.46 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 160,769.00 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-------------------|-------------------|
| | 1110 District Tax Levy | 65,803.41 | 61,392.02 |
| | 1112 District Levy - Personal Property | 1,980.79 | 1,511.95 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 293.99 | 403.34 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 1,612.66 | 497.74 |
| | 1190 Penalties and Interest on Taxes | 70.14 | 77.50 |
| | 1510 Interest Earnings | 179.48 | 238.78 |
| | 1900 Other Revenue from Local Sources | 0.00 | 78.31 |
| | 2220 County On-Schedule Trans Reimb | 20,727.92 | 19,141.67 |
| | 3210 State On-Schedule Trans Reimb | 20,727.92 | 19,141.68 |
| | 3444 State School Block Grant | 6,351.18 | 6,351.18 |
| | 3446 SB96 Block Grant Reimbursement | 1,079.60 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 118,827.09 | 108,834.17 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|--|---|--------|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 23XX Support Services - General Administration | | | | |
| | | 1XX Personal Services - Salaries | | 17,559.96 | 14,600.04 |
| | | 2XX Personal Services - Employee Benefits | | 329.34 | 2,825.33 |
| | 25XX Support Services - Business | | | | |
| | | 1XX Personal Services - Salaries | | 7,859.10 | 8,453.12 |
| | | 2XX Personal Services - Employee Benefits | | 42.37 | 14.33 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 1XX Personal Services - Salaries | | 14,063.79 | 14,278.46 |
| | | 2XX Personal Services - Employee Benefits | | 926.93 | 1,085.91 |
| | 27XX Student Transportation Services | | | | |
| | | 1XX Personal Services - Salaries | | 20,891.27 | 20,871.38 |
| | | 2XX Personal Services - Employee Benefits | | 1,119.23 | 1,075.19 |
| | | 3XX Purchased Professional and Technical Services | | 1,342.88 | 880.60 |
| | | 4XX Purchased Property Services | | 28,006.37 | 12,159.93 |
| | | 5XX Other Purchased Services | | 13,710.79 | 15,692.75 |
| | 280 Special Education - Local and State | | | | |
| | 27XX Student Transportation Services | | | | |
| | | 5XX Other Purchased Services | | 2,236.15 | 1,646.75 |
| 015 | 998 School Safety Transfers to Building Reserve Fund | | | | |
| | 61XX Operating Transfers to Other Funds | | | | |
| | | 911 School Safety Transfer to Building Reserve Fund | | 12,000.00 | 0.00 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

| | | |
|--|-------------------|------------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>120,088.18</u> | <u>93,583.79</u> |
|--|-------------------|------------------|

Schedule Of Changes Worksheet

Fund Code 10

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 34,070.47 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 108,834.17 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 93,583.79 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 49,320.85 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 11 |
|--|--|------------------|------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1110 District Tax Levy | 21,568.06 | 31,329.69 |
| | 1112 District Levy - Personal Property | 655.01 | 757.78 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 103.12 | 167.75 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 413.91 | 140.33 |
| | 1190 Penalties and Interest on Taxes | 24.16 | 35.12 |
| | 1510 Interest Earnings | 248.34 | 402.87 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>23,012.60</u> | <u>32,833.54</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 11 |
|--|---|--|---|------------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 17,000.00 |
| | 999 Undistributed | | | | |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 20,000.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>20,000.00</u> | <u>17,000.00</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 11 |
|--|-----------|------|----------------|-----------|---------------|
| Beginning Fund Balance | | | | | 75,874.99 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 32,833.54 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 17,000.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 91,708.53 (5) |

Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 12 |
|--|---------------------------------------|------------------|------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 18.01 | 37.34 |
| | 1621 Lunch Sales | 28,333.65 | 23,000.60 |
| | 1900 Other Revenue from Local Sources | 248.50 | 70.31 |
| | 3220 State Food Services Match | 254.63 | 299.51 |
| | 4550 Federal Child Nutrition | 41,768.30 | 41,395.43 |
| | 4552 Fresh Fruit And Vegetable | 2,766.31 | 0.00 |
| 115 | | | |
| | 1621 Lunch Sales | 35.00 | 0.00 |
| | 4550 Federal Child Nutrition | 4,239.40 | 0.00 |
| 116 School Food Summer Program | | | |
| | 1621 Lunch Sales | 0.00 | 103.00 |
| | 4550 Federal Child Nutrition | 0.00 | 7,702.97 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>77,663.80</u> | <u>72,609.16</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 12 |
|---|----------------------------|---------------------------|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 460 | Fresh Fruit And Vegetable | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | 1,227.80 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 45.13 | 0.00 |
| | | | 6XX Supplies and Materials | 1,706.75 | 0.00 |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | 18,086.17 | 24,923.34 |
| | | | 2XX Personal Services - Employee Benefits | 811.43 | 2,122.47 |
| | | | 5XX Other Purchased Services | 678.85 | 565.90 |
| | | | 6XX Supplies and Materials | 49,618.10 | 45,204.97 |
| 115 | | | | | |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | 1,876.80 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 125.36 | 0.00 |
| | | | 5XX Other Purchased Services | 263.08 | 0.00 |
| | | | 6XX Supplies and Materials | 1,327.30 | 0.00 |
| 116 | School Food Summer Program | | | | |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | 1,244.10 | 1,382.70 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 12 | |
|---|-------------|----------------|---|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | | | 2XX Personal Services - Employee Benefits | 24.35 | 92.72 | |
| | | | 6XX Supplies and Materials | 19.60 | 2,165.98 | |
| 117 | Summer Food | Summer Program | | | | |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 1,393.28 | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 97.06 | |
| | | | 6XX Supplies and Materials | 0.00 | 313.02 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 77,054.82 | 78,261.44 | |

| Schedule Of Changes Worksheet | | | | | Fund Code 12 | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 6,738.93 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 72,609.16 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 78,261.44 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 1,086.65 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------|--------------|--------------|
| | 1510 Interest Earnings | 14.37 | 11.36 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>14.37</u> | <u>11.36</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|------------------------------|--------|-----------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 5XX Other Purchased Services | | 1,180.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,180.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

Fund Code 13

| | | |
|---|----------|-----|
| Beginning Fund Balance | 2,479.91 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 11.36 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 2,491.27 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

| PRC | Revenue | 2015 Value | 2016 Value |
|--|-------------------------------------|-------------------|-------------------|
| | 1510 Interest Earnings | 135.76 | 289.06 |
| | 2240 County Retirement Distribution | 199,950.00 | 183,539.93 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 200,085.76 | 183,828.99 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|---|----------|---------------------------------------|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 2XX | Personal Services - Employee Benefits | 78,646.03 | 94,127.73 |
| | 21XX Support Services - Students | | | | |
| | | 2XX | Personal Services - Employee Benefits | 6,026.76 | 6,402.88 |
| | 222X Educational Media Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 1,489.16 | 2,435.87 |
| | 23XX Support Services - General Administration | | | | |
| | | 2XX | Personal Services - Employee Benefits | 21,377.72 | 19,633.49 |
| | 25XX Support Services - Business | | | | |
| | | 2XX | Personal Services - Employee Benefits | 6,576.46 | 7,320.30 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 14,767.79 | 16,718.12 |
| | 27XX Student Transportation Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 3,074.08 | 3,076.45 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | 2XX | Personal Services - Employee Benefits | 8,558.37 | 7,741.86 |
| | 392 State Career & Technical Ed Entitlement - Business | | | | |
| | 1XXX Instruction | | | | |
| | | 2XX | Personal Services - Employee Benefits | 3,734.58 | 2,706.94 |
| | 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | | |
| | 1XXX Instruction | | | | |
| | | 2XX | Personal Services - Employee Benefits | 4,136.33 | 4,287.95 |
| | 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | | |
| | 1XXX Instruction | | | | |
| | | 2XX | Personal Services - Employee Benefits | 5,248.66 | 5,461.27 |
| | 460 Fresh Fruit And Vegetable | | | | |
| | 31XX Food Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 184.62 | 0.00 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|---|---|----------|---------------------------------------|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 610 Adult Continuing Education Programs | | | | | |
| | 1XXX Instruction | | | | | |
| | | 2XX | Personal Services - Employee Benefits | 70.65 | 0.00 | |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | 34XX Extracurricular - Activities | | | | | |
| | | 2XX | Personal Services - Employee Benefits | 1,418.74 | 1,305.51 | |
| | 720 School Sponsored Athletics | | | | | |
| | 35XX Extracurricular - Athletics | | | | | |
| | | 2XX | Personal Services - Employee Benefits | 4,807.17 | 5,233.34 | |
| | 910 Food Services | | | | | |
| | 31XX Food Services | | | | | |
| | | 2XX | Personal Services - Employee Benefits | 6,363.21 | 8,062.86 | |
| 115 | 910 Food Services | | | | | |
| | 31XX Food Services | | | | | |
| | | 2XX | Personal Services - Employee Benefits | 278.27 | 0.00 | |
| 116 | School Food Summer Program | | | | | |
| | 910 Food Services | | | | | |
| | 31XX Food Services | | | | | |
| | | 2XX | Personal Services - Employee Benefits | 186.51 | 0.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 166,945.11 | 184,514.57 | |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|-----------|------|----------------|-----------|--------------|-----|
| Beginning Fund Balance | | | | | 63,399.13 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 183,828.99 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 184,514.57 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 62,713.55 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 15 |
|--|--|-------------------|
| PRC | Revenue | 2016 Value |
| 008 Title I - Schoolwide | | |
| | 4940 Schoolwide Program | 524.14 |
| 009 Title I - Schoolwide | | |
| | 4940 Schoolwide Program | 55,559.67 |
| 021 Miscellaneous Federal Grant thru OPI | | |
| | 4650 Federal Miscellaneous Grants from OPI | 2,058.00 |
| 024 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | |
| | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 395.19 |
| 027 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | |
| | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 9,987.00 |
| 028 Misc Federal Grant from other State Agency | | |
| | 4700 Federal Miscellaneous Grants from other State Agencies | 5,000.00 |
| 030 ALREADY EXISTING | | |
| | 1510 Interest Earnings | 55.48 |
| | 1900 Other Revenue from Local Sources | 3,414.75 |
| 034 Local Miscellaneous | | |
| | 1900 Other Revenue from Local Sources | 3,000.00 |
| 077 Vo Ed Carl Perkins Basic Grant | | |
| | 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 1,973.00 |
| 176 21st Century Community Learning | | |
| | 4340 Title IV, Part B, 21st Century Community Learning Centers | 51,311.00 |
| 333 Miscellaneous Local Grant | | |
| | 1920 Contributions/Donations from Private Sources | 1,000.00 |
| 390 Vo Ed Family & Consumer Science | | |
| | 3900 State Career & Technical Ed Entitlement | 1,712.00 |
| 391 Vo Ed Tech Ed/Industrial Arts | | |
| | 3900 State Career & Technical Ed Entitlement | 1,416.00 |
| 392 Vo Ed Business/Marketing | | |
| | 3900 State Career & Technical Ed Entitlement | 747.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 138,153.23 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 15 |
|---|-------------------------------|-------------------------|----------------------------|----------------------------|
| PRC | Program | Function | Object | 2015 Value 2016 Value |
| 008 Title I - Schoolwide | | | | |
| | 494 Schoolwide Program | | | |
| | | 1XXX Instruction | | |
| | | | 6XX Supplies and Materials | 523.99 |
| | | | 008 Subtotal | 523.99 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--|--|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 009 | Title I - Schoolwide | | | | |
| | 494 Schoolwide Program | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 42,993.31 |
| | | | 2XX Personal Services - Employee Benefits | | 11,466.36 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 6XX Supplies and Materials | | 1,100.00 |
| | | 009 Subtotal | | | 55,559.67 |
| 024 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | | | |
| | 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | | 395.19 |
| | | 024 Subtotal | | | 395.19 |
| 027 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | | | |
| | 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 7,450.79 |
| | | | 2XX Personal Services - Employee Benefits | | 1,265.73 |
| | | | 6XX Supplies and Materials | | 1,270.48 |
| | | 027 Subtotal | | | 9,987.00 |
| 028 | Misc Federal Grant from other State Agency | | | | |
| | 470 Federal Miscellaneous Grants from other State Agencies | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | | 5,000.00 |
| | | 028 Subtotal | | | 5,000.00 |
| 030 | ALREADY EXISTING | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | | 4.87 |
| | | | 6XX Supplies and Materials | | 3,004.92 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | | 420.00 |
| | | | 2XX Personal Services - Employee Benefits | | 42.35 |
| | | | 6XX Supplies and Materials | | 675.55 |
| | | 030 Subtotal | | | 4,147.69 |
| 077 | Vo Ed Carl Perkins Basic Grant | | | | |
| | 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | | 1,800.00 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|---|-------------------------------------|---------------------------------------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 221X | Improvement of Instruction Services | | |
| | | 8XX | Other Expenditures | | 173.00 |
| | | | 077 Subtotal | | 1,973.00 |
| 176 | 21st Century Community Learning | | | | |
| | 434 Title IV, Part B, 21st Century Community Learning Centers | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 38,592.56 |
| | | 2XX | Personal Services - Employee Benefits | | 7,580.40 |
| | | 5XX | Other Purchased Services | | 945.84 |
| | | 6XX | Supplies and Materials | | 3,002.93 |
| | | 221X | Improvement of Instruction Services | | |
| | | 5XX | Other Purchased Services | | 937.35 |
| | | 27XX | Student Transportation Services | | |
| | | 1XX | Personal Services - Salaries | | 211.14 |
| | | 2XX | Personal Services - Employee Benefits | | 40.78 |
| | | | 176 Subtotal | | 51,311.00 |
| 333 | Miscellaneous Local Grant | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX | Instruction | | | |
| | | 6XX | Supplies and Materials | | 1,000.00 |
| | | | 333 Subtotal | | 1,000.00 |
| 365 | State OTO Indian Education for All | | | | |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | 1XXX | Instruction | | | |
| | | 5XX | Other Purchased Services | | 806.24 |
| | | | 365 Subtotal | | 806.24 |
| 367 | State OTO FullTime Kindergarten Startup | | | | |
| | 367 OTO Full-time Kindergarten Start-up | | | | |
| | 221X | Improvement of Instruction Services | | | |
| | | 5XX | Other Purchased Services | | 393.18 |
| | | | 367 Subtotal | | 393.18 |
| 390 | Vo Ed Family & Consumer Science | | | | |
| | 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | | |
| | 1XXX | Instruction | | | |
| | | 6XX | Supplies and Materials | | 560.73 |
| | | | 390 Subtotal | | 560.73 |
| 391 | Vo Ed Tech Ed/Industrial Arts | | | | |
| | 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | | |
| | 1XXX | Instruction | | | |
| | | 6XX | Supplies and Materials | | 1,627.20 |
| | | | 391 Subtotal | | 1,627.20 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|---|--|----------|------------------------|------------|------------|
| 392 | Vo Ed Business/Marketing | | | | |
| | 392 State Career & Technical Ed Entitlement - Business | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX | Supplies and Materials | | 497.57 |
| | | | 392 Subtotal | | 497.57 |
| 465 | Title I Academic Achievement Award | | | | |
| | 465 Federal Miscellaneous Grants from OPI | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX | Supplies and Materials | | 259.00 |
| | 221X Improvement of Instruction Services | | | | |
| | | 6XX | Supplies and Materials | | 350.00 |
| | | | 465 Subtotal | | 609.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 134,391.46 |

Schedule Of Changes Worksheet

Fund Code 15

| | | |
|--|------------|------|
| Beginning Fund Balance | 25,968.06 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 138,153.23 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 134,391.46 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 5,344.06 | |
| Less Last Year | 1,191.90 | (4b) |
| | 4,152.16 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 33,881.99 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-----------|--------------|------------|
| 008 Title I - Schoolwide | 524.14 | 523.99 | 0.15 |
| 009 Title I - Schoolwide | 55,559.67 | 55,559.67 | 0.00 |
| 021 Miscellaneous Federal Grant thru OPI | 2,058.00 | 0.00 | 2,058.00 |
| 024 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 395.19 | 395.19 | 0.00 |
| 027 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 9,987.00 | 9,987.00 | 0.00 |
| 028 Misc Federal Grant from other State Agency | 5,000.00 | 5,000.00 | 0.00 |
| 030 ALREADY EXISTING | 3,470.23 | 4,147.69 | -677.46 |
| 034 Local Miscellaneous | 3,000.00 | 0.00 | 3,000.00 |
| 077 Vo Ed Carl Perkins Basic Grant | 1,973.00 | 1,973.00 | 0.00 |
| 176 21st Century Community Learning | 51,311.00 | 51,311.00 | 0.00 |
| 333 Miscellaneous Local Grant | 1,000.00 | 1,000.00 | 0.00 |
| 365 State OTO Indian Education for All | 0.00 | 806.24 | -806.24 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|-------------------|-------------------|-----------------|
| 367 State OTO FullTime Kindergarten Startup | 0.00 | 393.18 | -393.18 |
| 390 Vo Ed Family & Consumer Science | 1,712.00 | 560.73 | 1,151.27 |
| 391 Vo Ed Tech Ed/Industrial Arts | 1,416.00 | 1,627.20 | -211.20 |
| 392 Vo Ed Business/Marketing | 747.00 | 497.57 | 249.43 |
| 465 Title I Academic Achievement Award | 0.00 | 609.00 | -609.00 |
| Total | 138,153.23 | 134,391.46 | 3,761.77 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|---------------|--------------|
| | 1110 District Tax Levy | 11.86 | 0.04 |
| | 1112 District Levy - Personal Property | 3.87 | 0.00 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 4.12 | 0.00 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 96.94 | 25.32 |
| | 1190 Penalties and Interest on Taxes | 0.65 | 0.00 |
| | 1340 Fees for Adult Education | 225.00 | 0.00 |
| | 1510 Interest Earnings | 21.96 | 19.16 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 364.40 | 44.52 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|-------------------------|---|-----------------|---------------|
| | 610 Adult Continuing Education Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 432.00 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 0.74 | 0.00 |
| | | | 6XX Supplies and Materials | 929.65 | 772.85 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 1,362.39 | 772.85 |

Schedule Of Changes Worksheet

Fund Code 17

| | | |
|--|----------|------|
| Beginning Fund Balance | 4,635.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 44.52 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 772.85 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 3,906.74 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 18 |
|--|---|-----------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1311 Driver's Education Fees | 4,000.00 | 0.00 |
| | 1510 Interest Earnings | 10.62 | 18.61 |
| | 3260 State Driver's Education Reimbursement | 2,216.52 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 6,227.14 | 18.61 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 18 | |
|---|---------|---|-------------|---------------------------------------|--------------|-------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 4,033.00 | 0.00 |
| | | | 2XX | Personal Services - Employee Benefits | 15.43 | 0.00 |
| | | | 5XX | Other Purchased Services | 296.05 | 68.33 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 4,344.48 | 68.33 |

| Schedule Of Changes Worksheet | | | | | Fund Code 18 |
|--|------|----------------|------|------|--------------|
| Beginning Fund Balance | | | | | 4,656.98 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 18.61 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 68.33 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 4,607.26 (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------|--------------|---------------|
| | 1510 Interest Earnings | 37.30 | 43.69 |
| | 1910 Rentals | 30.00 | 75.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>67.30</u> | <u>118.69</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet Fund Code 20

| | | |
|---|----------|-----|
| Beginning Fund Balance | 9,528.13 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 118.69 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 9,646.82 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 21 | |
|--|---|--|------------------|------------------|
| PRC | Revenue | | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | | 25.00 | 71.59 |
| | 5300 Operating Transfers from Other Funds | | 12,558.33 | 10,816.40 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 12,583.33 | 10,887.99 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 21 | |
|--|---------|---|---|---------------------------------------|------------------|------------------|
| PRC | Program | Function | Object | | 2015 Value | 2016 Value |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 408.91 | 0.00 |
| | | | 2XX | Personal Services - Employee Benefits | 2.21 | 0.00 |
| | | 23XX | Support Services - General Administration | | | |
| | | | 1XX | Personal Services - Salaries | 11,924.81 | 15,700.00 |
| | | | 2XX | Personal Services - Employee Benefits | 64.31 | 88.52 |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 1XX | Personal Services - Salaries | 29.56 | 0.00 |
| | | | 2XX | Personal Services - Employee Benefits | 1.97 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 12,431.77 | 15,788.52 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 21 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 15,637.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 10,887.99 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 15,788.52 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 10,737.45 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|------------------|------------------|
| | 1110 District Tax Levy | 11,241.30 | 19,287.90 |
| | 1112 District Levy - Personal Property | 597.77 | 473.46 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 8,256.02 | 122.77 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 266.23 | 127.15 |
| | 1190 Penalties and Interest on Taxes | 23.71 | 23.60 |
| | 1510 Interest Earnings | 8.98 | 33.40 |
| | 3281 State Technology Aid | 1,387.12 | 1,417.01 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>21,781.13</u> | <u>21,485.29</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|---|---|------------------|-----------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | 4,000.00 | 0.00 |
| | | | 6XX Supplies and Materials | 23,980.28 | 9,680.97 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>27,980.28</u> | <u>9,680.97</u> |

Schedule Of Changes Worksheet Fund Code 28

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 2,065.85 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 21,485.29 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 9,680.97 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 13,870.17 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | Fund Code 29 |
|---|------------------------------|------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value | |
| | 1510 Interest Earnings | 389.47 | 642.91 | |
| | 3460 Montana Oil and Gas Tax | 42,385.95 | 24,611.47 | |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 42,775.42 | 25,254.38 | |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 29 |
|---|---|---|--------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX Personal Services - Salaries | | 9,000.00 | 140.00 |
| | | 2XX Personal Services - Employee Benefits | | 48.60 | 5,770.93 |
| | | 6XX Supplies and Materials | | 6,003.46 | 53.02 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 7XX Property and Equipment Acquisition | | 656.00 | 0.00 |
| | 410 Miscellaneous Federal Grants Direct from Feds | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX Personal Services - Salaries | | 0.00 | 549.21 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 15,708.06 | 6,513.16 |

| Schedule Of Changes Worksheet | | | | | Fund Code 29 |
|--|-----------|------|----------------|-----------|----------------|
| Beginning Fund Balance | | | | | 130,713.12 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 25,254.38 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 6,513.16 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 149,454.34 (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------|--------------|--------------|
| | 1510 Interest Earnings | 18.00 | 20.99 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>18.00</u> | <u>20.99</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

Fund Code 60

| | | | | | | |
|--|------|----------------|------|------|----------|-----|
| Beginning Fund Balance | | | | | 4,587.29 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 20.99 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 4,608.28 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|------------------|---------------|
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 1,093.89 | 315.58 |
| | 1510 Interest Earnings | 520.69 | 653.22 |
| 015 | | | |
| | 5301 School Safety and Security Transfer | 12,000.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>13,614.58</u> | <u>968.80</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|---|---------------------------------|------------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 4XX Purchased Property Services | 9,769.00 | 0.00 |
| | | | 6XX Supplies and Materials | 990.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>10,759.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

Fund Code 61

| | | |
|---|------------|-----|
| Beginning Fund Balance | 143,023.23 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 968.80 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 143,992.03 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------|-----------------|-----------------|
| | 1510 Interest Earnings | 1,551.70 | 1,560.83 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>1,551.70</u> | <u>1,560.83</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------------------------------|-------------------------|--------------------------|-----------------|-----------------|
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 870 Student Scholarships | 1,037.82 | 1,551.93 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,037.82</u> | <u>1,551.93</u> |

Schedule Of Changes Worksheet

Fund Code 81

| | | |
|--|------------|------|
| Beginning Fund Balance | 113,316.29 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 1,560.83 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,551.93 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 113,325.19 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------------------|------------------|-------------------|
| | 1XXX Revenues from Student Activities | 90,308.61 | 105,689.76 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>90,308.61</u> | <u>105,689.76</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|--|-----------------------------|------------------|-------------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 74,960.26 | 102,648.12 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>74,960.26</u> | <u>102,648.12</u> |

Schedule Of Changes Worksheet

Fund Code 84

| | | |
|--|------------|------|
| Beginning Fund Balance | 65,698.24 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 105,689.76 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 102,648.12 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 68,739.88 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-----------------|-----------------|
| | 1510 Interest Earnings | 186.72 | 213.07 |
| | 1920 Contributions/Donations from Private Sources | 1,325.00 | 3,450.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 1,511.72 | 3,663.07 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|-----------------------------|--------------------------|-----------------|-----------------|
| | 8XX | Community Services Programs | | | |
| | | 33XX | Community Services | | |
| | | | 870 Student Scholarships | 4,165.00 | 3,739.07 |
| | | | 8XX Other Expenditures | 0.00 | 20.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 4,165.00 | 3,759.07 |

Schedule Of Changes Worksheet

Fund Code 85

| | | |
|--|-----------|------|
| Beginning Fund Balance | 46,021.58 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 3,663.07 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 3,759.07 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 45,925.58 | (5) |

Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Detail Expenditure

| Fund | Account | Description | 2015 Value | 2016 Value |
|-------------|----------------|---|-------------------|-------------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 33,842.75 | 34,796.67 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 82,257.86 | 75,933.19 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 656,031.53 | 665,829.29 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 0.00 | 2,019.03 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 54,369.86 | 43,019.97 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 0.00 | 0.00 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 0.00 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 1,180.00 | 0.00 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 24,192.00 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 24,192.00 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 8,064.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 34,836.48 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 65,923.79 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|-----------|---------|---------|---------|---------|
| 280 | 1XXX | 1XX | 47,766.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 11,895.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 362.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 296.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 1,161.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 496.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 3,946.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 65,923.79 | 0.00 | 0.00 | 0.00 | 0.00 |

65,923.79

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land Improvements | 1,237,401.00 | 0.00 | 0.00 | 0.00 | 1,237,401.00 |
| Machinery and Equipment | 609,543.00 | 0.00 | 17,000.00 | 0.00 | 626,543.00 |
| Totals at Historical Cost | 1,846,944.00 | 0.00 | 17,000.00 | 0.00 | 1,863,944.00 |
| Depreciation | | | | | |
| Building Accum | 861,682.00 | 0.00 | 30,239.00 | 0.00 | 891,921.00 |
| Machinery and Equipment Accum | 446,816.00 | 0.00 | 23,965.00 | 0.00 | 470,781.00 |
| Total Accumulated Depreciation | 1,308,498.00 | 0.00 | 54,204.00 | 0.00 | 1,362,702.00 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 538,446.00 | 0.00 | -37,204.00 | 0.00 | 501,242.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

| Depreciation by Function for FY2016 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
| Unallocated | 54,204.00 | 0.00 | 0.00 |
| Total Depreciation for FY2016 | 54,204.00 | 0.00 | 0.00 |

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 85,972.28 | 0.00 | 0.00 | 24,517.05 | 61,455.23 | 0.00 | 61,455.23 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 85,972.28 | 0.00 | 0.00 | 24,517.05 | 61,455.23 | 0.00 | 61,455.23 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0726-44693153

**** Recalculated ****

40 Prairie County

0726 Terry K-12 Schools

Net Pension Liability FY2016

| | Beginning Balance | Additions | Reductions | Ending Balance |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 207,358.15 | 36,312.67 | 0.00 | 243,670.82 |
| Net Pension - TRS | 988,513.00 | 119,069.00 | 0.00 | 1,107,582.00 |